

**Confidential**

GOVERNMENT OF INDIA  
MINISTRY OF COMMERCE



REPORT OF THE  
INDIAN TARIFF BOARD  
ON THE  
CONTINUANCE OF PROTECTION  
TO THE  
BICYCLE INDUSTRY

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BOMBAY

1949

PRINTED IN INDIA FOR THE MANAGER GOVERNMENT OF INDIA PUBLICATIONS DEPARTMENT  
BY THE MANAGER GOVERNMENT OF INDIA PRESS, COLOMBO 1949

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सत्यमेव जयते

## REPORT ON THE BICYCLE INDUSTRY

The Government of India, Ministry of Commerce, in their letter No. 134-T(19)47, dated 11th June 1948 (Appendix I) asked the Board to advise Government regarding the necessity or otherwise of modifying the protection or assistance granted to certain wartime industries, bicycles being one of them. It was stated in that letter that the existing protection to the bicycle industry would expire on 31st March 1949.

2. The Board's terms of reference for this inquiry are stated in paragraphs 2 and 3 of the Ministry of Commerce Resolution No. 30-T(1)48, dated 6th August 1948 (Appendix II). Under those terms of reference, the Board is authorised to maintain a continuous watch over the progress of protected industries by conducting inquiries, as and when necessary, on the effect of the protective duties or other means of assistance granted, and advise Government regarding the necessity or otherwise of modifying the protection or assistance granted. The Board is also asked to keep a careful watch to ensure that the conditions attached to the grant of protection are fully implemented and that the protected industries are being run efficiently.

3. On 30th October 1948, the Board issued a press communiqué inviting firms or persons, who desired that their views should be considered by the Board, to forward their representations to the Board. On 13th November 1948, a special questionnaire was issued to the Hind Cycles, Ltd, Bombay and the Hindustan Bicycle Manufacturing & Industrial Corporation, Ltd., Patna, who are manufacturers of complete bicycles, and another questionnaire to the importers. These two questionnaires will be found in Appendix III, 'A' and 'B'. A list of persons or firms to whom the special questionnaires were issued and who submitted memoranda is given in Appendix IV. The President and Dr. B. V. Narayanaswamy Naidu, accompanied by the Secretary and the Technical Adviser of the Board, visited the Hind Cycles factory at Worli, Bombay, on 17th March 1948. The Board deputed its Cost Accounts Officer, Mr. P. V. R. Rao, to investigate the cost of production of complete bicycles and of bicycle parts manufactured by the two manufacturers. The public inquiry was held at Bombay on 9th and 10th December 1948. Appendix V gives a list of persons who were present at the public inquiry. The representatives of Hind Cycles and Hindustan Bicycle Corporation were examined on 11th December 1948, regarding their costs of production.

4. The first attempt to develop a bicycle industry in the country was made by the India Cycle Manufacturing Co., Ltd., Calcutta, which was floated as a public limited concern in 1938 for manufacturing complete bicycles in India. In the same year the firm placed orders in Germany for cycle manufacturing machinery. On account of the outbreak of the war in 1939, it altered its original programme and began to manufacture certain accessories and component parts, viz., bells, lamps, carriers, pedals, pumps, mudguards, forks and frames. Hind

Cycles was registered in Bombay in 1939 and commenced production the same year. Hindustan Bicycle Manufacturing & Industrial Corporation was also registered in the same year at Patna, and commenced production. Of about 150 parts which go to make a complete bicycle, these two companies manufacture all the parts except free-wheel, chain and ball-bearings which are imported from abroad. They may, therefore, be regarded as manufacturers of complete bicycles. The Indian bicycle industry, although originally planned to produce bicycles for civil consumption, had to change over to war production during World War II. The Indian manufacturers of bicycles supplied about 50,000 bicycles for war purposes. They also manufactured several other articles for defence purposes. The industry was then assisted by Government in importing raw materials, ready component parts and machine tools.

5. (a) The case of protection to the bicycle industry was first referred to the Tariff Board for investigation by the Government of India (in the late Department of Commerce) in their Resolution No. 218-T(55)45, dated 4th May 1946. The application for protection in this case was made by the Cycle Manufacturers' Association, Calcutta, on 28th December 1945, on behalf of its members. The Tariff Board submitted its Report in November, 1946. The Board recommended: (i) that the then existing *ad valorem* duty of 24 per cent, applicable to imports from U.K. should be converted into a protective duty and that the duty should remain in force until 31st March 1949; and that if the total landed cost of an imported bicycle (standard Gents 24-inch frame without accessories) inclusive of duty, went below Rs. 109 during the period ending 31st March 1948 and below Rs. 100 during the period from 1st April 1948 to 31st March 1949, action should be taken under Section 4(1) of the Indian Tariff Act of 1934 to raise the duty so as to make the landed cost inclusive of duty, of a bicycle Rs. 109 during the first period and Rs. 100 during the second period; (ii) that in the Tariff Schedule, bicycles and spare parts should be shown separately under the categories (a) bicycles (other than motor cycles) imported entire or in sections, (b) bicycle frames, (c) handle bars for bicycles, and (d) all other parts and accessories of bicycles not otherwise specified (excluding rubber tyres and tubes); (iii) that the Steel Controller should give special facilities for the manufacture and supply by the Indian steel manufacturers of the steel required for the bicycle industry; (iv) that it should be a condition of the grant of protection that the bicycle industry should actually spend or set apart specified amounts for research; (v) that the customs duty on machinery imported for the manufacture of bicycles should be refunded and (vi) that bicycles required by the Departments of Government, both civil and military, should be purchased from indigenous manufacturers.

(b) In their Resolution No. 218-T(10)47, dated 22nd March 1947, Government accepted recommendation (i) and decided to replace the standard rate of 36 per cent. *ad valorem* and the preferential rates of 24 per cent on manufactures of the U.K. and 12 per cent, on manufactures of Burma, by protective *ad valorem* duties at the same rates. These protective duties were to remain in force until 31st March 1949. Appropriate action under Section 4(1) of the Indian Tariff Act, 1934, was to be taken if the c.i.f. prices of the imported bicycle fell below the levels indicated

in recommendation (i) of the Board. Government also accepted recommendations (ii) and (iii) and agreed to take necessary action to implement them. As regards recommendation (iv), Government stated that they attached great importance to it and laid down that each of the two manufacturers should spend or set apart for research in a separate fund a sum of not less than Rs. 50,000 in 1947 and Rs. 70,000 in 1948. Government reserved the right to withdraw the protective duties if the industry failed to set aside the amounts specified for research. Government also stated that recommendation (v) would be considered along with the general proposal for remission of import duty on machinery which was then under their consideration. With regard to recommendation (vi), Government considered that this was sufficiently covered by the orders already in force in regard to purchase of bicycles by Government Departments.

(c) In respect of recommendation (iv) of the Board regarding the expenditure of specified sums on research, the manufacturers stated that the actual amounts spent were as follows:—

						Hind Cycles.	Hindustan Bicycle Corporation.
						Rs.	Rs.
Expenditure on research estimated by the Board in—							
1947	..	..	..	..	..	50,000	50,000
1948	..	..	..	..	..	70,000	70,000
Actual sums spent in—							
1947	..	..	..	..	..	58,693	18,082
1948	..	..	..	..	..	48,572	42,266

The producers have also arranged for research work to be carried out in the U.K. and the U.S.A. and have also sent their representatives and engineers to study the technique and organisation of the bicycle industry in those countries.

(d) Regarding recommendation (v) of the Board, Government have recently announced their decision to reduce the duty on imported machinery from 10 per cent. to 5 per cent. *ad valorem*. Recommendation (vi) of the Board was to the effect that Government should instruct their Departments to purchase indigenous bicycles. The Posts and Telegraphs Department required the largest number of bicycles and although that Department had effected purchases of indigenous bicycles during the last two years, the representative of the Department had expressed the view that the quality of these bicycles should be improved.

6. (a) As already stated, Hind Cycles and Hindustan Bicycle Corporation are the only two companies at present manufacturing complete bicycles. Their production is confined mostly to the manufacture of Roadster models. Other types of bicycles such as Lady's, Racing and Boy's models are also sometimes manufactured but

Tandem and Carrier cycles are not manufactured. Due to the difficulty of securing suitable raw materials and machinery, the existing factories have not been able to produce up to their rated capacity nor to improve the quality of their product as much as they could otherwise have done. For similar reasons, no new factories for the manufacture of complete bicycles have been established.

(b) Besides Hind Cycles and Hindustan Bicycle factories, there are a number of small scale manufacturers of cycle parts and accessories in Calcutta, Delhi, Ludhiana and Jullundur. The biggest unit among these is the India Cycle Manufacturing Co., who manufacture a number of bicycle parts and accessories, such as carriers, bells, lamps, pedals, forks, pumps, chain-wheels and cranks. The annual production of these parts in this factory amounts to about Rs. 7 lakhs per year. The bicycle parts and accessories manufactured by some of these units particularly those manufactured by the India Cycle Manufacturing Co. are considered to be as good as imported ones.

We were informed that the production of bicycle parts and accessories in these small units in Calcutta and in the East Punjab was considerable, that these units had supplied a large part of the requirements of the country during wartime and that they had the capacity to meet the entire demand in the country at the present time. The statistics of production in these units were not, however, available to us. Many of these units are not sufficiently well organised and they lack proper machinery and technical supervision. The units in the East Punjab are mostly run by refugee artisans who have migrated from Western Pakistan. Their representatives stated before us that the total number of workers employed in the industry in the East Punjab was about 50,000 and that the production of these units amounted to about Rs. 60 lakhs per annum. A list of cycle parts and accessories manufactured in the East Punjab is given in Appendix VI. If these small units are properly organised and supplied with raw materials and technical supervision, they may develop into an important adjunct to the bicycle industry. At the time of the inquiry, we were informed that an agreement had just been concluded between Hind Cycles and the East Punjab units, under which Hind Cycles would furnish gauges and technical supervision to these Punjab units and the latter would manufacture bicycle parts and accessories according to specifications laid down by Hind Cycles. We were also informed that a similar agreement was being negotiated between the India Cycle Manufacturing Company and the smaller units in Calcutta. This is a move in the right direction for the integration of different sections of the industry. We recommend that the East Punjab and Bengal Governments should make an early survey of the conditions of the smaller units in their areas and, in co-operation with the Government of India as well as with the bigger units of the industry arrange for technical supervision and supplies of gauges, raw materials and machinery to these small units.

(c) The bicycle industry in India has been handicapped in that it has not been able to obtain its raw materials in sufficient quantity. Some of the important parts of the bicycle, such as free-wheels, chains and ball bearings are not manufactured in India and have to be imported, mainly from the U.K. The producers of these materials in the U.K. are, how-



ever, unable to supply these parts in sufficient quantities. We recommend that Government should give necessary facilities to the bicycle manufacturers for importing these component parts.

(d) Regarding Hind Cycles and Hindustan Bicycle Manufacturing Corporation, the previous Tariff Board in its Report anticipated that in 1947, Hind Cycles would produce 40,000 and Hindustan 25,000 cycles and that in 1948, Hind Cycles would produce 60,000 and Hindustan 35,000 cycles. The two manufacturers then assured the Board that they had placed or would be placing in the near future orders for additional plant and machinery, and that from 1949 onwards, Hind Cycles would manufacture 1,50,000 cycles and Hindustan 1,00,000 cycles per annum. These anticipations have not been fulfilled. The following statement shows the actual production in these two factories as compared with the Board's estimate:—

	Hind Cycles	Hindustan Bicycle Corporation.
	No. of cycles and parts equated to a complete cycle.	No. of cycles and parts equated to a complete cycle.
(a) Production anticipated by the Board for—		
1947 .. .. .	40,000	25,000
1948 .. .. .	60,000	35,000
(b) Actual production in—		
1947 .. .. .	35,431 89 % of (a)	7,093 32% of (a)
1948 (Jan./Sept.) .. .. .	30,058 67% of (a)	6,217 24% of (a)

Both the firms have given several reasons for their not being able to attain the targets fixed in 1946. The most important reasons are (i) insufficient supply of suitable raw materials and their higher costs; (ii) labour unrest and (iii) high wages. We believe that these reasons are substantially correct. There is also much room for improvement in the organisation and manufacturing technique of the industry by which production can be appreciably increased.

7. The raw materials required by the bicycle industry may be considered under the following heads:—

**Raw Materials.**

- (1) Basic raw material;
- (2) Ready component parts of bicycles;
- (3) Rubber parts;
- (4) Consumable stores; and
- (5) Accessories.

(1) *Basic raw material*.—Steel is the basic raw material required by the bicycle industry. The types of steel required are bright steel sheets, bars and wires, electrically welded steel tubes or steel strips for making tubes, mild steel, alloy steel and spring steel. The steel sheets required should have a cold pass and bright finish as such sheets give a good finish in plating and in colouring. Parts like rims, mudguards, chain-wheels, etc., must be produced from cold-rolled bright low-carbon sheets and strips of uniform thickness and width. The bars required should be of the free-cutting variety, as otherwise they would be unsuitable for automatic and semi-automatic machines used in the manufacture of bicycle parts. Electrically welded steel tubes are not manufactured in India and have to be imported either from the U.K. or the U.S.A. The low-carbon cold-finished wire and other types of special steel wires like spring steel wire are being made by Indian Steel and Wire Products. Electrically welded steel tubes and bright steel sheets, bars and wires are obtainable from the U.K. and the U.S.A. The prices in the U.K. are lower than in the U.S.A. But, since the British producers of these steel manufactures are not willing or able to supply them, the Indian bicycle manufacturers have to get them from the U.S.A. at higher prices. As the supply of these materials from abroad is irregular and insufficient, the Indian bicycle industry has been compelled to use black sheets, bars and wires in order to keep production going. The use of such black sheets, bars and wires, however, involves a good deal of waste of time and extra cost as these have uneven surface and scales which have to be cleaned and de-scaled. This makes it necessary for the manufacturers to maintain a material preparation department. For want of these classes of imported steel, Tata panel plates or double-pickled deep-drawing quality sheets, free-cutting black bars and low-carbon wires have to be used by the bicycle industry. As a result, the plating, enamelling and hardening of the threaded parts are greatly affected. Further, the quality of the turret parts like cups, bearings, rings and hub parts has suffered because the smoothness required in the threaded parts could not be obtained. Moreover, the use of such unsuitable raw materials involves the excessive consumption of stores, such as, emery, polishing compounds and grinding wheels for cleaning and pickling. The machines used for the manufacture of bicycle parts are mostly automatic or semi-automatic and the use of defective raw materials affects adversely both the machines and the product. However, we were informed that the Tata Iron and Steel Company was prepared to supply black sheets, bars and alloy steel in future, if the bicycle manufacturers intimated to them their exact requirements.

(2) *Ready components*.—Certain ready component parts of bicycles, namely free-wheels, chains and ball-bearings are not manufactured in India and have to be imported. These materials are available from the U.K. Their quality is good and the prices also reasonable, but the supplies are not easily available as the British industry is concentrating more on the export of complete cycles.

(3) *Rubber parts*.—The rubber parts required are tyres, tubes, handle grips, pedal rubbers, and brake rubbers. These are obtainable in India from Dunlop, Firestone and other rubber manufacturing companies.

(4) *Other raw materials—consumable stores*.—The consumable stores required by the bicycle industry are high speed steel, die steel, nickel

anodes, bronze wire, colouring, brazing and electroplating materials, belts, emery powder, grinding wheels, fuel and fuel oil, leather and paints. Most of these stores are available in India.

(5) *Accessories*:—Accessories like lamps, carriers, stands, bells, pumps, tool bags and reflectors are manufactured in India. Their quality is as good as that of the imported articles.

8. In estimating the demand for bicycles in the country, the previous Tariff Board anticipated that the demand in the post-war period would be much larger than in the pre-war period. In arriving at this conclusion, the Board made allowance for the unsatisfied demand of the war period as well as for a large expansion in the use of the bicycle in the post-war period. The Board's estimate was that the demand for bicycles during the three years, from 1947 to 1950, would be more than 6 lakhs a year as compared with less than 2 lakhs in 1937-38. This estimate of demand has, however, been subsequently disputed by the indigenous manufacturers of bicycles who hold that the estimate was very much on the high side. In support of this contention, they have pointed out that the average import of complete bicycles during the period from 1936 to 1940 numbered only 140,000 per annum; that the import of complete bicycles in 1937-38 numbered only 170,000; that if the imports of component parts and accessories in 1937-38 were equated to complete bicycles, the total imports in terms of complete bicycles would be only 200,000; and that the imports of complete bicycles in 1947-48 were only 261,358 (a statement showing the imports of bicycles and bicycle parts and accessories from 1936-37 onwards, will be found in Appendix VII (A) and (B)). In the light of these figures, the indigenous manufacturers suggested that the estimated demand for bicycles should be revised. The importers, however, contended that the 1947-48 figures of imports were not a correct index of demand in the country, because imports were restricted in that year; that there had been a large influx into the country of cycle using population from Pakistan and that there had been a considerable increase in the purchasing power of the people; and that, consequently, the estimate of demand should be put down at not less than 6 lakhs a year. In view of this wide difference in the estimate of demand, we have re-examined the matter and we feel that the estimate made by the previous Tariff Board was on the high side. In the first place, due to the enormous rise in the cost of living, the purchasing power of those sections of the people who use bicycles, namely, the working and the middle classes has hardly increased. Secondly, the price of a bicycle to-day is three or four times what it was in the pre-war period, which tends to restrict the demand for bicycles in the country. On the other hand, there is no doubt that the use of bicycles has been slowly increasing in recent years. Some allowance may also be made for an increase in demand brought about by the influx of population from Pakistan into India. In estimating the demand for bicycles in the country for the next three years, all these factors have to be taken into account. In 1947-48, the number of complete bicycles imported into the country was 261,358, and their value was Rs. 249,59,340. In the same year, the value of bicycle parts and accessories imported into the country was Rs. 194,77,452; of these, roughly Rs. 100,00,000 may be taken as the value of component parts and accessories required for new bicycles, and this

amount may be equated to about 100,000 complete bicycles. On this basis, the total import of bicycles into the country in 1947-48 may be estimated at about 350,000. These figures, however, include bicycles imported into Pakistan for four or five months of the year 1947-48; and these imports may be roughly estimated at 50,000 bicycles. The balance of 300,000 bicycles may be taken as imports into the Indian Dominion in 1947-48. In that year, however, there was some restriction on imports of bicycles. Assuming that, in the absence of such restriction, about 50,000 more bicycles would have probably been imported into the country, the estimated demand for bicycles in the Indian Union may be put at 350,000 a year. It is likely that, with the gradual improvement of economic conditions in the country, this demand may slowly improve in the next three years. Taking this factor into consideration, the demand for bicycles in the Indian Union may be estimated at 350,000 for 1949-50, 375,000 for 1950-51 and 400,000 for 1951-52.

9. The general opinion of the importers and consumers regarding the quality of the Indian bicycle was that it was not up to the standard of the British make. The main defects of the Indian bicycles were stated to be—

- (i) that the bicycle was heavier, that the finish of the moving parts was not up to the requisite standard and that, consequently, it involved greater strain in riding;
- (ii) that the average life of the Indian bicycles was about three years as compared with seven or eight years for the British bicycle; and
- (iii) that the rims were of poor quality and buckled.

We have also received complaints about the poor quality of the Indian bicycle from various Government Departments. However, the Ministry of Industry and Supply, in its Quarterly Bulletin of July|September, 1948, on page 104, states: "Considerable improvement has been made in the manufacture of cycles by the indigenous industry. Against demands received from various Government indentors, large orders are being placed on the indigenous industry in preference to purchase of imported foreign cycles." The Indian manufacturers, while admitting that their bicycles were inferior to imported ones in certain respects, pleaded that this was entirely due to lack of suitable raw materials and requisite machinery. They claimed that, provided they were supplied with as good raw materials as are obtained by their British competitors they could also make bicycles up to the standard of the British bicycles. The available evidence on the subject shows that notwithstanding the lack of suitable raw materials and machinery, the indigenous manufacturers have been able to effect substantial improvements in the design, structure and finish of their bicycles. It may also be pointed out that the bicycle parts and accessories made by the India Cycle Manufacturing Company of Calcutta, were acknowledged to be as good as imported articles. Our conclusion is that, with better supply conditions in respect of raw materials and machinery, the Indian bicycle manufacturers will be able before long to improve their products and bring them up to the standard of the imported bicycles.

10. (a) The books of the Hind Cycles and the Hindustan Corporation were examined by our Cost Accounts Officer. A

**Comments on cost data.** cycle consists of a large number of parts and assemblies which are manufactured on a mass scale and in numbers which are not balanced ; and these factors present difficult problems in cost accounting. Moreover, the companies sell the parts either as components or as assembled into full cycles according to demand ; and in respect of the sales of complete cycles they have to supplement the parts made in their own factories with certain purchased parts like chain, free-wheel, tyres, etc. In these circumstances, the cost of a full cycle had to be built up from the costs of the various individual parts and assemblies.

(b) Hind Cycles maintain systematic financial accounts, but it has no regular cost accounting system in operation so as to show the cost of each part or assembly separately. During the last two years, the company has been trying to introduce a better cost accounting system. As a preliminary, the company is now maintaining sufficient initial production data to build up standard costs on a systematic basis, separately for each part. These standard costs could be used to work out the actual costs for any period by incorporating therein the fluctuations in the price of raw materials, labour, etc., relating to that period. The Board's Cost Accounts Officer examined the Company's accounts for 1947 and for the first nine months of the year 1948 and worked out costs separately for each of the 15 assemblies from which a Hind cycle is built up, as also the cost of a full cycle.

(c) In respect of Hindustan Corporation, the position is different. This firm does not maintain sufficient cost data from which cost of individual parts and assemblies could be worked out. Consequently, we worked out the average cost of production of a cycle on the basis of equated complete cycles. For this purpose, the quantities of raw materials required for a cycle were checked up with standard estimates and reconciled with total issues. The production of the various parts in a year was equated to a certain number of complete cycles and this number was adopted for working out the labour and overhead costs relating to one cycle.

(d) The total cost per bicycle works out to Rs. 127.7 in respect of Hind cycle and Rs. 127.8 in respect of Hindustan cycle for the first nine months of 1948. These figures include depreciation at income-tax rates and interest at 4 per cent. on working capital which is taken as equivalent to four months' cost of production. They do not, however, include any allowance for manufacturer's profit, advertisement, selling expenses, or outward freight.

11. As both companies desired that details of their costs should be kept confidential, the Board met the representatives of the two companies separately and discussed with them the costs of production and the basis for estimating future costs. The Board then built up an estimate of fair selling prices for the next three years viz., 1949, 1950 and 1951 on the following basis :—

(a) Figures relating to Hind Cycles were taken as representative figures for the industry as a whole as this company maintained production

**Board's estimate of cost of production and fair selling price.**

cost data in sufficient detail and its production was much higher than the production of the other company.

(b) *Production and Block*.—Hind Cycles has certain schemes for expansion in the near future and is putting up new buildings and installing new machinery. As a result of this expansion, the production is expected to go up to 55,000 in 1949, 70,000 in 1950 and 84,000 in 1951, and the corresponding block would be Rs. 38 lakhs in 1949, Rs. 40 lakhs in 1950 and Rs. 42 lakhs in 1951. These figures have been taken into account in estimating future costs.

(c) *Raw materials*.—Costs of raw materials and purchased parts constitute about 46 per cent. of the total cost of a bicycle. It is, however, difficult to forecast the trend of their future prices and consequently we assumed that the raw material cost per bicycle would be the same for the next three years as it was in 1948. A small increase of Rs. 0-12-0 per bicycle was, however, allowed over the 1948 costs to provide for the recent increase in the price of rubber tyres.

(d) *Power and fuel, labour and consumable stores*.—The future cost of these items is expected to be the same as in 1948.

(e) *Repairs and Maintenance, Establishment and other overheads*.—The expenditure on these items in 1948 was spread over the higher production of the future years after allowing small increases, wherever necessary.

(f) *Depreciation*.—Depreciation was calculated at income-tax rates on written down values of the block but including the additions to the block mentioned in (b) above. The amount of initial depreciation admissible under the income-tax rules was, however, spread over a number of years as it was not an item of recurring nature.

(g) *Advertisement*.—In preparing an estimate of the fair selling price of an Indian made bicycle, the previous Tariff Board had allowed an amount of Rs. 90,000 for 1947 and Rs. 110,000 for 1948 for advertisement and this worked out to Rs. 2.25 per bicycle for 1947 and Rs. 1.83 per bicycle in 1948. We understand that a good deal of advertising was done by the manufacturers of foreign bicycles. And we were satisfied that it was necessary to provide for advertisement in our estimate of fair selling price also. After taking into account the company's budget for advertisement in 1949, we agreed to a provision of Rs. 1-8-0 per bicycle.

(h) *Selling and distribution expenses : outward freight*.—The previous Tariff Board had allowed Rs. 1-8-0 per bicycle under each of these two items in preparing the estimates of fair selling price for 1947 and 1948 with a view to placing the indigenous bicycle manufacturer on a par with the importer. After examining the actual expenditure of Hind Cycles we agreed to a provision of Re. 1 and Rs. 1-8-0 per bicycle respectively under the two items mentioned above.

(i) *Profit*.—To provide for dividends to shareholders and commission to the managing agents, we allowed a return of 10 per cent. on the gross block.

(j) *Fair selling price*.—On the above basis, fair selling price worked out to Rs. 133 for 1949, Rs. 129 for 1950 and Rs. 127 for 1951.

(k) *Prejudice*.—In the course of the public inquiry, the manufacturers pleaded that we should take into account the prejudice that existed in the market against Indian bicycles. The existence of such a prejudice was admitted on all sides. The producers asked for an allowance of Rs. 35 on this account. The previous Tariff Board had allowed Rs. 12 per bicycle on account of prejudice. We consider that the amount of Rs. 12 per bicycle should be sufficient for the next three years also, and allowed it accordingly. The object of this allowance is that the manufacturer should be able to sell his product cheaper than the imported article, and thus neutralise the prejudice.

12. (a) During the period of protection, imports of bicycles and bicycle spare parts and accessories were for some time controlled by Government. From 1st October 1947 to 31st December 1947, there was a total ban on imports of bicycles, while import licences for bicycle accessories were only granted for 10 per cent. of the value of the total imports for the year 1945-46. For the period January-June 1948 licences for import of complete bicycles from the sterling and soft currency areas were granted to the extent of Rs. 50 lakhs which was half the value of total imports of bicycles for the year 1946-47. Licences for bicycle spare parts and accessories were granted also on the 50 per cent. basis. In June 1948 supplementary licences for a further Rs. 50 lakhs were issued. In September 1948 Government placed bicycles and bicycle accessories on Open General Licence No. XI for import from soft currency areas only. Imports from the U.S.A. and other dollar areas were, however, banned.

(b) The present position in respect of import control is as follows :—

- (i) *Bicycles (other than motor cycles) imported entire or in sections*.—No licence will be issued for imports from dollar and hard currency areas. Imports from Sweden and Switzerland are covered by O.G.L.XII. Imports from sterling and soft currency areas are covered by O.G.L.XI.

(vide Commerce Ministry's Notification No. 10/ITC/48 dated 14th September 1948).

- (ii) *Parts and accessories of bicycles (other than motor cycles) excluding rubber tyres and tubes and iron and steel bolts and nuts adapted for use on bicycles*.—No licence will be issued for imports from dollar and hard currency areas. Imports from Sweden and Switzerland are covered by O.G.L.XII. Imports from sterling and soft currency areas are covered by O.G.L.XI.

(vide Commerce Ministry's Notification No. 9/ITC/48 dated 4th September 1948).

(c) Under the Standstill Agreement between India and Pakistan, foreign goods imported into India from Pakistan on which import duty had been paid in Pakistan before 1st March 1948 were exempt from payment of duty in India, if the Customs Collector or the Assistant Collector of Central Excise concerned was satisfied as to the identity of the goods imported and was also satisfied that the import duty had been actually paid in Pakistan before that date and that no drawback had been obtained at the time of re-export from Pakistan. This concession was to remain valid in respect of goods despatched from Pakistan up to 30th September, 1948, but was extended and is now to continue until 31st March 1949. The Indian Cycle Manufacturers contended that this duty-free entry into India of bicycle from Pakistan was prejudicial to them as import of goods into Pakistan was under Open General Licence. There is some force in this contention, but as no statistics of such imports were furnished to us, we were unable to assess how far the Indian industry had been adversely affected by this concession.

(d) During the pre-war period, imports of bicycles into India were mainly from the U.K., Japan and Germany. As a result of World War II, the bicycle industry in Japan and Germany has been disorganised and there is not much probability of competition being offered by these countries in the near future. The Indian manufacturers of bicycle parts and accessories, however, stated that Japan was considering exporting such parts and accessories to India and that as Japanese prices were expected to be lower than those of Indian products, much harm would be done to the Indian industry, if such exports took place. In view of the present restriction on imports from Japan, such a contingency is not likely to arise in the near future. For the next two or three years, therefore, the main competition will be from the U.K., which is the biggest producer of bicycles in the world.

(e) The Indian manufacturers stated that the British producers had lowered their prices by 12 to 22 per cent. in order to stimulate their exports to India. They also pointed out that in 1947 alone, 2,83,000 bicycles had been imported. It was further stated that there had been large imports of bicycle parts and accessories and that these were being imported as 'hardware' or 'conveyance' so as to circumvent customs or import restrictions; and that these parts were assembled into complete bicycles and sold as such. This allegation was, however, strongly denied by the importers who stated that a large number of bicycle parts and accessories were required for replacement and that the policy of the British manufacturers was to concentrate on the export of complete bicycles. The Indian manufacturers, however, apprehended that large quantities of British bicycles and bicycle parts and accessories would be imported, offering serious competition to indigenous products. They, therefore, suggested that a strict watch should be kept over the imports of bicycles, parts and accessories and that these imports should be regulated on the basis of Indian demand and domestic production. We do not, however, favour import control in this case, as we are proposing an adequate duty for protection of the industry (vide paragraph 15).



13. Bicycles (other than motor cycles) and their accessories are classified under items 75(5), 75(6), 75(7) and 75(8) of the First Schedule to the Indian Tariff Act XXXII of 1934 (as in operation on the 1st January, 1949). Relevant extracts from the Indian Customs Tariff (29th issue) is given below :—

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.			Duration of protective rates of duty.	
				The U.K.	A British-colony.	Burma		
75 (5)	Cycles (other than motor cycles) imported entire or in sections—							
	(a) Of Br. Manufacture ..	Protective	24 % ad val.	..	..	..	March 1949.	31st
	(b) Not of Br. manufacture	Do.	36% ad val.	..	..	..	Do.	
75 (6)	Frames for cycles (other than motor cycles)—							
	(a) Of Br. manufacture	Do.	24% ad val.	..	..	..	Do.	
	(b) Not of Br. manufacture	Do.	36% ad val.	..	..	..	Do.	
75 (7)	Handle Bars for cycles (other than motor cycles)—							
	(a) Of Br. manufacture	Do.	24% ad val.	..	..	..	Do.	
	(b) Not of Br. manufacture	Do.	36% ad val.	..	..	..	Do.	
75 (8)	All other parts and accessories of cycles (other than motor cycles) not otherwise specified excluding rubber tyres and tubes.—							
	(a) Of Br. manufacture	Do.	24% ad val.	..	..	..	Do.	
	(b) Not of Br. manufacture	Do.	36% ad val.	..	..	..	Do.	

14. A statement of recent c.i.f. prices of more popular models of bicycles, namely, (a) Hercules, (b) Raleigh, (c) Phillips, (d) B.S.A., (e) Rudge Whitworth and (f) Humber, is shown in Appendix VIII. The figures relate to gents' standard bicycles, 24 inches frame. It was agreed at the public inquiry that the latest landed cost of Phillips model A.G.24 as stated below should

be taken for comparison with the fair selling price of the indigenous product :—

*Landed cost of standard gents' bicycles 24" frame without accessories.*

*Phillips Model A.G. 24.*

								Rs.	A.	P.
C. I. F. price	..	..	..	..	..	..	..	85	5	3
Duty at 24 per cent.	..	..	..	..	..	..	..	20	8	0
Clearing charges	..	..	..	..	..	..	..	0	12	0
Landed cost	..	..	..	..	..	..	..	106	9	3

A statement of recent c.i.f. prices of bicycle parts and accessories is given in Appendix IX.

15. (a) In paragraph 11 above, we have stated that the fair selling price of an Indian-made bicycle is estimated to be Rs. 133 in 1949, Rs. 129 in 1950 and Rs. 127 in 1951; and that a margin of Rs. 12 has been allowed for prejudice against Indian bicycles. In paragraph 14 above we have indicated that the latest landed cost of Phillips model A.G. 24 should be taken for comparison with the fair selling price of the indigenous product. The following table gives a comparison of the landed cost of an imported bicycle with the fair selling price of an indigenous bicycle for the next 3 years :—

Items.	1949.			1950.			1951.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. (a) Fair selling price ..	133	0	0	129	0	0	127	0	0
(b) Allowance for prejudice ..	12	0	0	12	0	0	12	0	0
	145	0	0	141	0	0	139	0	0
2. C. I. f. price ..	85	5	3	85	5	3	85	5	3
3. Duty at 24 per cent ..	20	8	0	20	8	0	20	8	0
4. Clearing charges ..	0	12	0	0	12	0	0	12	0
5. Landed cost with duty ..	106	9	3	106	9	3	106	9	3
6. Landed cost ex duty ..	86	1	3	86	1	3	86	1	3
7. Difference between (1) & (6) ..	58	14	9	54	14	9	52	14	9
8. Percentage of (7) to (2) (in round figures) ..	69%			64%			62%		

The above statement indicates that a duty of 69 per cent. in 1949, 64 per cent. in 1950 and 62 per cent. in 1951 would be necessary as against the existing rate of 24 per cent. We, however, consider that a duty of 60 per cent. *ad valorem* together with provision of facilities for procurement of raw materials and machinery as suggested in paragraph 9 above, should be adequate to protect the indigenous bicycle industry against foreign competition. We also believe that this somewhat lower rate of duty than what is indicated by a price comparison, will serve as an incentive to the indigenous manufacturers to improve their efficiency and lower their cost of production. We, therefore, recommend that the present duty of 24 per cent. on British bicycles should be raised to 60 per cent.

*ad valorem*. We are, however, aware that a duty of 60 per cent. *ad valorem* on a popular means of conveyance like the bicycle is rather heavy. But we consider that a lower rate of duty than this will not be effective in protecting the indigenous industry. At the same time, as explained below in paragraph 17, we believe that this increase of duty is not likely to raise the price of the bicycle to the consumer to an appreciable extent.

(b) We also recommend that the rate of duty proposed for bicycles should be levied on bicycle parts and accessories.

(c) The above duty of 60 per cent. *ad valorem* on bicycles and bicycle parts and accessories is to be levied on imports from the U.K. In order to maintain the *existing* margin of preference under the Indo-British Trade Agreement, 1939, the corresponding duty on imports from countries other than the U.K. would work out to 72 per cent. *ad valorem*. It is however, observed that the guaranteed margin under the 1939 Agreement is 10 per cent. We would, therefore, leave it to the Government of India to adjust the standard rate of duty in the light of the commitment under the above Agreement.

(d) The proposed measure of protection should remain in force for period of three years ending 31st March 1952.

16. If our recommendations are accepted, the changes in the Tariff Proposed Changes in the Schedule should be as shown below :—  
Customs Tariff Schedule.

Item No.	Name of article.	Nature of duty.	Standard rate of duty.	Preferential rate of duty if the article is the produce or manufacture of.			Duration of protective rates of duty.
				The U.K.	A British colony.	Burma	
75 (5)	Cycles (other than motor cycles) imported entire or in sections— (a) Of British manufacture	Protective	60% ad val.	..	..	..	31st March, 1952.
	(b) Not of British manufacture.	Do.	72% ad val.	..	..	..	Do.
75 (6)	Frames for cycles (other than motor cycles)— (a) Of British manufacture	Do.	60% ad val.	..	..	..	Do.
	(b) Not of British manufacture.	Do.	72% ad val.	..	..	..	Do.
75 (7)	Handle Bars for cycles (other than motor cycles)— (a) Of British manufacture	Do.	60% ad val.	..	..	..	Do.
	(b) Not of British manufacture.	Do.	72% ad val.	..	..	..	Do.
75 (8)	All other parts and accessories of cycles (other than motor cycles) not otherwise specified excluding rubber tyres and tubes— (a) Of British manufacture	Do.	60% ad val.	..	..	..	Do.
	(b) Not of British manufacture.	Do.	72% ad val.	..	..	..	Do.

17. It will be seen from the statement of prices of various imported models, Standard Gents 24" frame, given in **Burden of protection.** Appendix VIII, that the landed costs of imported bicycles vary from Rs. 101-6-9 to Rs. 139. The selling prices of these models in the Indian market range from Rs. 175 to Rs. 300, being higher than the landed cost by Rs. 75 to Rs. 150. It was explained by the importers that this difference between the landed costs and selling prices was due to excess of demand over supply which enabled the various intermediaries to obtain an abnormally high margin of profit. As compared with these prices of the imported bicycles, the selling price of the indigenous bicycle is about Rs. 145. It may be added that these prices for imported and indigenous makes exclude certain accessories for which extras are charged. The current prices of the imported bicycles being three or four times what they were in the prewar period, we believe that they would be stabilised at or about their present level and that the increased duty would be largely met by cutting down the abnormal profit margin of importers and dealers. Moreover, the present export drive in the U.K., which is the biggest producer and exporter of bicycles would prevent an appreciable rise in the selling prices of the British bicycles. Consequently, we expect that the burden of this enhanced duty on the users of the bicycle will be small. Incidentally, the proposed enhancement of the import duty by cutting down the profit margins of the dealers in imported bicycles, may indirectly induce them to be more interested in selling Indian bicycles.

18. (a) The previous Tariff Board had recommended that Government Departments, Central as well as Provincial, should buy Indian made bicycles in preference to the imported ones. The Board had also pointed out that the prices of Indian bicycles were not higher than those of imported ones and that, therefore, Government would not lose by having to purchase indigenous bicycles. In accepting the Board's recommendation, Government had stated that the existing orders relating to the purchases of Government supplies covered this recommendation of the Board and that, therefore, no further specific instructions in this particular case were necessary. We were, however, informed that neither the Central nor the Provincial Governments had purchased Indian made bicycles except in small numbers. We consider that Government purchase of Indian bicycles is an effective way of helping the indigenous industry because a steady and continuous demand from that source gives a stimulus to the industry by ensuring a minimum demand for its products. We, therefore, recommend that Government departments, Central as well as Provincial, should obtain their supplies of bicycles from the Indian factories and that this should be ensured by the issue of specific instructions. As the current selling prices of the indigenous bicycles are appreciably lower than those of imported ones, and as their quality has also improved, our recommendation will not involve any additional expense to Government, but may, on the contrary, lead to some saving. It may be mentioned that Indian manufacturers are prepared to manufacture bicycles for Government requirements according to any special specifications that may be laid down. The Ministry of Industry and Supply, Government of India, may either make bulk purchases on behalf of various Departments or it may enter into a

contract with indigenous manufacturers for supplying bicycles to Government Departments at a stipulated price.

(b) We also recommend that Government should take steps to assist the small scale manufacturers of bicycle parts and accessories in the East Punjab, about whom we have made a reference earlier. This section of the industry has been shifted from the West to the East Punjab and is now concentrated at Ludhiana and Jullundur. Their representatives stated that they were severely handicapped by lack of suitable raw materials, especially of coal, iron and steel. Government should, therefore, assist this section of the industry by arranging for the supply of necessary raw materials and also by organising the industry on co-operative lines. Arrangements should be made for procuring raw materials as well as for proper sales of the finished products through co-operative organisations. Incidentally, this will ameliorate the condition of the refugees who are engaged in this industry.

19. The Indian bicycle manufacturers stated before us that the British bicycle industry enjoyed certain special competitive advantages over the Indian bicycle industry. It was stated that the British industry had a highly organised selling system, that it received assistance from the Export Credit Corporation, that the British Government allowed certain rates of discount on exports of bicycles, that the freight rates charged on bicycles by British shipping companies were the same for all Indian ports irrespective of the actual distance of small ports and that the British bicycles were sold at higher prices in the domestic market than for exports. We did not, however, receive any evidence to support the contention that the Export Credit Corporation was being used by the bicycle industry or that any discount was paid by the British Government on exports of bicycles. We also found that the freight rates charged on bicycles varied according to distance of the ports in India. In so far as the selling system was concerned, the advantages derived by the British bicycle industry were due to its superior selling organisation. We have, however, made allowance for such items as advertisement, selling and distribution expenses as well as outward freight, in fixing the fair selling price of Indian bicycles, and this should enable the Indian bicycle industry to improve its selling system. We recommend that the Indian manufacturers should improve their selling organisation and devise suitable methods for eliciting the interests of the dealers in the sale of Indian bicycles.

20. Under paragraph 2 of the Commerce Ministry Resolution No. 30-T(1)48, dated 6th August 1948 (Appendix II), the Board is authorised to maintain a continuous watch over the progress of a protected industry so as to ensure that conditions attached to the grant of protection are fully implemented and that the protected industry is being run efficiently. For this purpose, it is necessary that the Board should be in possession of relevant statistics and facts regarding the development of the industry as well as those having a bearing on this position. We, therefore, recommend that all the units in the industry should be required by Government to submit annual progress reports to the Board

by 31st January of every year, containing information regarding production, sales, stocks, costs of production and selling prices. Such reports should also include statements regarding the supply of raw materials and other factors that may have a bearing on the efficiency of the industry. Reports from the organised units should also contain information regarding the landed costs and selling prices of imported bicycles and bicycle parts and accessories.

21. Our conclusions and recommendations are summarised as

**Summary of conclusions under :—  
and recommendations.**

- (i) Hind Cycles and Hindustan Bicycle Corporation are the only two companies at present manufacturing complete bicycles. Their production is confined mostly to the manufacture of Roadster models. [Paragraph 6 (a)]
- (ii) There are a few small units in Calcutta and the East Punjab, manufacturing bicycle parts and accessories. We recommend that the East Punjab and Bengal Governments should make an early survey of the conditions of these small units in their areas and, in co-operation with the Government of India as well as with the bigger units of the industry, arrange for technical supervision and supplies of gauges, raw materials and machinery to these small units. [Paragraph 6 (b)].
- (iii) Government should give facilities to the bicycle manufacturers for importing the component parts such as free-wheels, chains and ball-bearings, which are not manufactured in India. [Paragraph 6 (c)].
- (iv) The raw materials required by the bicycle industry are : (a) steel, the basic raw material, (b) ready component parts of bicycles, (c) rubber parts, (d) consumable stores, and (e) accessories. All the raw materials are available in India except the ready component parts of bicycles mentioned above. [Paragraph 7.]
- (v) The demand for bicycles in the Indian Union may be estimated at 350,000 for 1949-50 ; 375,000 for 1950-51 and 400,000 for 1951-52. [Paragraph 8.]
- (vi) With better supply conditions in respect of raw materials and machinery, the Indian bicycle manufacturers will be able, before long, to improve their products and bring them up to the standard of the imported bicycles. [Paragraph 9.]
- (vii) During the pre-war period, imports of bicycles into India were mainly from the U.K., Japan and Germany. As a result of World War II, the bicycle industry in Japan and Germany has been disorganised and there is not much probability of competition being offered by these countries in the near future. For the next two or three years, the main competition will be from the U.K., which is the biggest producer of bicycles in the world. [Paragraph 12 (d).]

- (viii) A comparison of landed costs and fair selling prices indicates a duty of 69 per cent. for 1949, 64 per cent. for 1950 and 62 per cent. for 1951. We recommend that the present duty of 24 per cent. on British bicycles should be raised to 60 per cent. *ad valorem*. [Paragraph 15 (a).]
- (ix) The same rate of duty as on bicycles should be levied on bicycle parts and accessories. [Paragraph 15 (b).]
- (x) The above duty of 60 per cent. *ad valorem* on bicycles and bicycle parts and accessories is to be levied on imports from the U.K. In order to maintain the *existing* margin of preference under the Indo-British Trade Agreement, 1939, the corresponding duty on imports from countries other than the U.K. would work out to 72 per cent. *ad valorem*. It is, however, observed that the guaranteed margin under the 1939 Agreement is 10 per cent. We would, therefore, leave it to the Government of India to adjust the standard rate of duty in the light of the commitment under the above Agreement. [Paragraph 15 (c).]
- (xi) The proposed measure of protection we have recommended should remain in force for a period of three years ending 31st March 1952. [Paragraph 15 (d).]
- (xii) If our recommendations are accepted, the relevant modifications in the Customs Tariff Schedule should be as indicated in paragraph 16.
- (xiii) The proposed enhancement of duties is not likely to lead to an appreciable rise in the selling prices of imported bicycles in the country. [Paragraph 17.]
- (xiv) Government Departments, Central as well as Provincial, should obtain their supplies of bicycles from the Indian factories and this should be ensured by the issue of specific instructions. [Paragraph 18 (a).]
- (xv) Government should take steps to assist the small scale manufacturers of bicycle parts and accessories in the East Punjab by arranging for the supply of necessary raw materials and also by organising the industry on co-operative lines. Arrangements should be made for procuring raw materials as well as for sales of finished products through co-operative organisations. [Paragraph 18 (b).]
- (xvi) The Indian manufacturers' complaint that the British bicycle industry enjoyed certain special advantage, was not substantiated by available evidence. [Paragraph 19.]
- (xvii) Allowance has been made for advertisement, selling and distribution expenses as well as for outward freight, so as to enable the Indian manufacturers to improve their selling organisation. [Paragraph 19.]
- (xviii) All the units in the industry should be required to submit annual reports to the Tariff Board by 31st January every year, incorporating the relevant data as specified in paragraph 20.

22. We wish to thank the various associations and individuals who **Acknowledgments.** furnished us with information and gave evidence before us at the public inquiry. We also thank Mr. K. I. N. Iyengar, Director of Inspection, Bombay, Shri Jagdeesh Prasad, Deputy Chief Engineer (Telegraphs), Mr. P. V. R. Rao, Board's Cost Accounts Officer and Mr. R. N. Kapur, Board's Technical Adviser for the assistance they gave us in connection with this inquiry.

G. L. MEHTA,  
*President.*

H. L. DEY,  
*Member.*

B. V. NARAYANASWAMY,  
*Member.*

M. AHMADULLAH,  
*Secretary.*  
*Bombay,*  
*Dated 31st January 1949.*



सत्यमेव जयते



## APPENDIX I.

(Vide Para 1).

No. 134-T(19)/47.

GOVERNMENT OF INDIA.

## MINISTRY OF COMMERCE.

New Delhi, the 11th June, 1948.

FROM

R. Doraiswamy, Esquire  
Officer on Special Duty.

TO

The Secretary,  
Indian Tariff Board,  
Contractor Building,  
Nicol Road, Ballard Estate,  
BOMBAY.

SUBJECT :—Continuance of protection to certain wartime industries.

SIR,

I am directed to say that protection to the following wartime industries will expire during the current financial year on the dates as shown against them :—

Names of industries.	Tariff items concerned.	Dates on which protection will expire.
1. Preserved fruits .. .. .	8 (3), 20 (1), 20(3) & 20 (4).	31st December, 1948.
2. Calcium chloride .. .. .	28 (15)	
3. Phosphoric acid .. .. .	28 (16)	
4. Bichromates .. .. .	28 (17)	
5. Sodium Phosphates .. .. .	28 (18)	
6. Sodium sulphite, Sodium bisulphite and Sodium thiosulphate .. .. .	28 (18)	
7. Abrasive papers and rolls, coils, etc. .. .. .	30 (9)	31st March, 1949.
8. Emery cloth and abrasive rolls, etc. .. .. .	30 (10)	
9. Crude antimony .. .. .	70 (2)	
10. Antimony, other than crude antimony .. .. .	70 (3)	
11. Hurricane lanterns .. .. .	71 (7)	
12. Sewing machines .. .. .	72 (11)	
13. Cycles, cycle frames, cycle handle bars and parts and accessories .. .. .	75 (5), 75 (6), 75(7) & 75 (8).	
14. Alloy, tool or special steel .. .. .	63 (30)	

2. I am to request that the Government of India may be informed at as early a date as possible,

- (a) How many of the above mentioned cases could be fully investigated by the Board and reported on in time to enable Government to take decisions before the present periods of protection end ; and
- (b) How the remaining cases should be treated whether in these cases the Board would be in a position to advise as to the quantum or nature of protection if any, that should be continued after making such summary enquiry as may be necessary, or otherwise.

3. So far as the preserved, fruits industry is concerned, protection in respect of which is due to expire on the 31st December, 1948, the Board is specially requested to consider this case very early as the decontrol of sugar may have seriously affected all the basis on which the quantum of protection was determined.

I have the honour to be,  
Sir,

Your most obedient servant,

Sd]-

FOR OFFICER ON SPECIAL DUTY.



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## APPENDIX II.

(Vide Para 2).

GOVERNMENT OF INDIA.

MINISTRY OF COMMERCE.

*New Delhi, the 6th August 1948.*

## RESOLUTION.

*Tariffs.*

No. 30-T(1)|48.—In their Resolution No. 218-T(55)|45, dated the 3rd November, 1945, as partially modified by Resolution No. 28-T(37)|47, dated the 26th November, 1947, the Government of India constituted a Tariff Board for the discharge of the duties specified in the Resolution cited above. It has now been decided that the Board shall be entrusted with the following functions in addition to those enumerated in paragraph 5 of the Department of Commerce Resolution No. 218-T(55)|45, dated the 3rd November, 1945, and paragraph 2 of the Ministry of Commerce Resolution No. 28-T(37)|47, dated the 26th November, 1947 ;

(1) to enquire, as and when required by Government, into the cost of production of a commodity produced in the country and to determine its wholesale, retail or other prices, and to report on the same ;

(2) to recommend to Government, as and when required, measures necessary for the protection of India's industries from dumping from abroad ;

(3) to undertake studies, as and when necessary, on the effects of *ad valorem* and specific duties and tariff valuations on various articles and the effects on tariff concessions granted to other countries ; and

(4) to report to Government, as and when necessary, on combinations, trusts, monopolies and other restraints on trade, which may tend to affect the industries enjoying protection by restricting production, or maintaining or raising prices and to suggest ways and means of preventing such practices.

2. The Tariff Board is also hereby authorised to maintain a continuous watch over the progress of protected industries by conducting enquiries, as and when necessary, on the effect of the protective duties or other means of assistance granted, and advise Government regarding the necessity or otherwise of modifying the protection or assistance granted. The Board should also keep a careful watch to ensure that conditions attached to the grant of protection were fully implemented and that the protected industries were being run efficiently.

3. In discharging the functions enumerated in paragraph 2 of this Resolution, the Board should, in the case of all industries where he is concerned, seek the assistance and advice of the Director General, Industry and Supply as an organisation, which will supply the Board with the technical assistance required in keeping the necessary watch over the growth of protected industries.

## ORDER.

ORDERED that a copy of this Resolution be communicated to all Provincial Governments, all Chief Commissioners, the several Ministries of the Government of India, etc., etc.

Sd. S. RANGANATHAN,  
*Joint Secretary to the Government of India.*

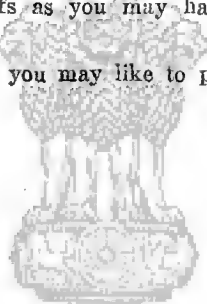
## APPENDIX III-A.

(Vide paragraph 3).

*Special questionnaire issued to M/s. Hind Cycles Ltd., Bombay and M/s. Hindustan Bicycle Manufacturing and Industrial Corporation Ltd., Patna.*

*Please state—*

1. Your present productive capacity ;
2. Your production programme for the next three years ;
3. Your actual production of (a) complete cycles/ (b) cycle frames (c) handle bars for cycles and (d) all other parts and accessories during the first 10 months of 1948 ;
4. Your estimate of annual demand for bicycles in India and the basis on which such estimate is built up ;
5. Steps taken by you to carry out research as recommended in paragraph 15 of the previous Board's Report on the bicycle industry and also the amount spent on research during the last three years ;
6. A detailed note with figures regarding the price cutting done by the importers, along with such proofs as you may have in your possession to substantiate this complaint ; and
7. Any other factor which you may like to place before the Board for consideration.



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## APPENDIX III-B.

(Vide paragraph 3).

*Special questionnaire issued to the Importers.***2. Please state :—**

(i) The latest landed cost with break-up into c.i.f., clearing charges and duty of the following brands of bicycles :

(a) Hercules, (b) Raleigh, (c) Rudge Whitworth and (d) Phillips (standard Gents 24 inch frame without accessories).

(ii) the trend of prices of foreign bicycles ;

(iii) the annual Indian demand of bicycles since the partition ;

(iv) if you are a wholesaler, please state briefly the selling system adopted by you and the margin of commission allowed to the various intermediaries before a bicycle reaches a consumer ; and

(v) any other points which you may like to place before the Board.



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## APPENDIX IV.

(Vide Para 3).

*List of firms or bodies to whom the Board's special questionnaire was issued and from whom replies or memoranda were received.*

(\*) Indicates those who replied to our questionnaire or submitted memoranda.

(\*\*) Indicates those who were not interested in the inquiry.

## (A) PRODUCERS :

- \*1. M/s. Hind Cycles Limited, Bombay.
- \*2. Hindustan Bicycle Manufacturing & Industrial Corporation Limited, Patna.
- \*3. M/s. India Cycle Manufacturing Co. Ltd., Calcutta.
- \*4. Raemann Koshatkinn, Delhi.
- \*5. Bajaj Brothers, Ludhiana.

## (B) IMPORTERS :

1. M/s. English Cycle and Motor Importing Co., Madras.
- \*2. M/s. Wellington Cycle and Motor Co., Bombay.
- \*3. M/s. The Gramophone Co. Ltd., Calcutta.
4. M/s. Rapid Cycle and Motor Co. Ltd., Bombay.
- \*5. M/s. Mousell & Co. Ltd., Bombay.
6. M/s. Bombay Cycle and Motor Agency Ltd., Bombay.
7. M/s. South India Cycle Importing Co., Madras.
8. M/s. Calcutta Cycle Importing Co., Calcutta.
9. M/s. Hashabi & Company, Calcutta.
10. M/s. S. R. Swamy and Company, Calcutta.
11. M/s. Stanley Oaks and Company, Calcutta.
12. M/s. The Cycle and Automobile Components Ltd., Calcutta.
13. M/s. Hindustan Dealers, Kanpur.
14. M/s. G. K. Madon & Company, Aligarh.
- \*15. M/s. The Raja Cycle and Motor Works, Bangalore City.
16. M/s. Nawabzada Jawed Kasri, Kanpur.
17. The Associated Export and Import Syndicate, Bombay.
18. M/s. Satyapal and Sons, Indore.
19. M/s. Ramkumar Surajbaksh, Jaipur.
- \*20. M/s. Sen and Pandit, Calcutta.
21. The Ahmedabad Cycle and Motor Trading Co. Ltd., Ahmedabad.
- \*22. M/s. H. F. Higgins, Bombay.
- \*23. The Perfect Cycle Trading Co., Nagpur.
- \*24. M/s. Jankidas and Company, New Delhi.
- \*25. Ramnivas Agarwal, Calcutta.
- \*26. The Patna Cycle Works, Patna.
- \*27. Vaidilal R. Shah, Bombay.

(C) ASSOCIATIONS AND OTHERS :

- \*1. The Upper India Cycle Merchants' Association, Kanpur.
- \*2. The All India Federation of Cycle Traders, Kanpur.
- \*3. The Madras Cycle Importers' Association, Madras.
- \*4. The C.P. & Berar Cycle Merchants' Association Nagpur City.
- \*5. Poona Cycle Dealers' Association, Poona.
- \*6. The Bombay Cycle Merchants' Association, Bombay.
- 7. The Tata Iron & Steel Company Ltd., Bombay.
- 8. The Bicycle Manufacturers' Association, Calcutta.
- \*9. The Ludhiana Cycle Parts Manufacturers' Association, Ludhiana.
- 10. The United Provinces Cycle Merchants' Association, Kanpur.
- \*11. Director of Industries, West Bengal, Calcutta.
- \*12. All India Cycles and Accessories Manufacturers' Association, Calcutta.
- \*13. R. T. Chemburkar, Chembur Post, Bombay.
- 14. The Ahmedabad Cycle Merchants' Association, Ahmedabad.
- 15. Mahakoshal Chamber of Commerce, Jabulpore.
- \*16. Central India Machine Company, Jabulpore.
- \*17. Ludhiana Cycle and Auto-parts Manufacturers' Association, Ludhiana.



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## APPENDIX V.

(Vide paragraph 3).

*List of persons who attended the public inquiry on 9th and 10th December 1948.*

## PRODUCERS.

1. Mr. M. G. Vohra .. ..	..	..	} Representing	M/s Hind Cycles Ltd., Bombay.
2. Mr. P. V. Friedlein .. ..	..	..		
3. Mr. R. C. Shah .. ..	..	..		
4. Mr. D. N. Sahay .. ..	..	..		M/s Hindustan Bicycle Mfg. & Industrial Corporation Ltd. Patna.
5. Mr. Baldeo Misra .. ..	..	..		
6. Mr. I. C. Gupta M.Sc., F.I.C. ..	..	..		M/s India Cycle Mfg. Co. Ltd., Calcutta.
7. Mr. Om Prakash Bajaj .. ..	..	..	} ..	Bajaj Brothers, Ludhiana.
8. Sardar Balvantsingh Chhatwal ..	..	..		
9. Mr. Hansraj .. ..	..	..		

## IMPORTERS.

10. Mr. Rustomji Dorabji .. ..	..	..	..	Wellington Cycle & Motor Co., Bombay.
11. Mr. Madanlal Varshney Prince ..	..	..	..	M/s G.K. Madon & Co., Aligarh.
12. Mr. Bhuta .. ..	..	..	..	M/s The Associated Export & Import Syndicate, Bombay.
13. Mr. H. F. Higgins .. ..	..	..	..	M/s H. F. Higgins, Bombay.
14. Mr. L. C. Koshar .. ..	..	..	..	M/s The Perfect Cycle Trading Co., Nagpur.

## ASSOCIATIONS AND OTHERS.

15. Mr. V. S. Rastogi .. ..	..	..	..	The All India Federation of Cycle-Traders, Kanpur.
16. Mr. K. P. Mody .. ..	..	..	}	The Bombay Cycle Merchants Association, Bombay.
17. Mr. P. G. Shah .. ..	..	..		
18. Mr. R. C. Shah .. ..	..	..		
19. Mr. M. G. Vohra .. ..	..	..		
20. Mr. D. N. Sahay .. ..	..	..	}	The Cycle Manufacturers' Association, Calcutta.
21. Mr. H. N. Dalal .. ..	..	..		
22. Mr. B. N. Lam .. ..	..	..	..	The Tata Iron & Steel Co. Ltd., Bombay.
23. Sardar Balvantsingh Chhatwal ..	..	..	..	The Ludhiana Cycle Parts Manufacturers' Association, Ludhiana.
24. Mr. Jankidas .. ..	..	..	..	
25. Mr. Jaspal .. ..	..	..	}	Ludhiana Cycle and Auto Parts Manufacturers' Association, Ludhiana.
26. Sardar Uttamsingh .. ..	..	..		
27. Sardar Jwalasingh .. ..	..	..		
28. Mr. Bahadur Chand .. ..	..	..		
29. Mr. I. C. Gupta .. ..	..	..	}	All India Cycles & Accessories Mfrs. Association, Calcutta.
30. Mr. L. M. Dey .. ..	..	..		
31. Mr. K. I. N. Iyengar, Director of Inspection, Bombay .. ..	..	..	..	Minister of Industry and Supply, New Delhi.
32. Shri Jagdeesh Prasad, Deputy Chief Engineer (Telegraphs) .. ..	..	..	..	Director General of Posts & Telegraphs, New Delhi.
33. Mr. K. L. Munshaw .. ..	..	..	}	The Indo-Belga Engineering Co. Ltd., Ahmedabad.
34. Mr. S. N. Parikh .. ..	..	..		

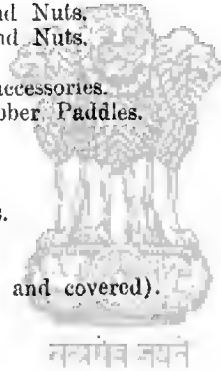


## APPENDIX VI.

[Vide para 6(b).]

*List of Cycle parts and accessories manufactured in the East Punjab.*

1. B. B. Axle (Central Axle).
2. Hub Axle complete.
3. U. Shape Mudguards.
4. Front Forks (with full and half Crown).
5. Sports stand.
6. Carriers of all types.
7. Horn, Handle bell and spoke bell.
8. Sockets.
9. Hub Cones front and rear.
10. Hub Axle R/size complete and Cones.
11. Spokes for Ricksha.
12. Chain Cover 1¼ and 1½ size.
13. Brakes set complete.
14. Free Wheel Wire and Pawls.
15. Paddle Bar Nuts.
16. Handle Bar.
17. Brake draw Bolts and Nuts.
18. Crenck cotter Pins and Nuts.
19. Foot steps.
20. Seats complete and accessories.
21. Silver, Iron and Rubber Paddles.
22. Paddle Axles.
23. Paddle Cones.
24. Spokes nipple key.
25. All kind of Spanners.
26. Cycle Locks.
27. Fork Pipe.
28. Fork Guard (straight and covered).
29. Rim Tape.
30. Handle Grips.
31. Hub Cups.
32. Brake Shoe.
33. Brake clips.
34. Front 90/3 loop Spring.
35. Front Release Seat Spring.
36. Release main Spring.
37. Stand Spring.
38. Terry Seat Spring.
39. Handle Expander Bolts and Nuts.
40. Brass Pump Nozel.
41. Cones.
42. Pump Clips.
43. Rims.
44. Fork Columns.
45. Adjustors.
46. Brake Shoe cases.
47. B. B. Spindles.
48. Hub Spindles.
49. Spindle Cones.
50. Handless Seat Pillars.
51. Frames.
52. Cones and Nuts of Axles.



## APPENDIX VII-A.

(Vide para 8).

*Statement showing the quantity and value of Cycles entire or in sections and the value of parts of Cycles and accessories (excluding tyres) imported into India since 1936-37.*

	Quantity of cycles.	Value of cycles in rupees.	Value of parts and accessories in rupees.
1936-37 .. ..	1,59,450	45,10,000	61,47,000
1937-38 .. ..	1,70,664	55,74,661	62,79,646
1938-39 .. ..	1,38,036	48,19,368	47,89,335
1939-40 .. ..	92,249	33,29,100	41,04,975
1940-41 .. ..	50,222	22,19,179	30,14,946
1941-42 .. ..	54,455	26,00,618	31,53,804
1942-43 .. ..	16,184	9,73,595	17,29,920
1943-44 .. ..	28,855	18,82,365	21,16,730
1944-45 .. ..	37,391	25,15,713	29,44,265
1945-46 .. ..	76,141	54,77,205	53,98,334
1946-47 .. ..	2,12,554	1,80,87,896	97,16,977
1947-48 .. ..	2,61,358	2,49,59,340	1,94,77,452

NOTE.—The figures for periods prior to August '47 relate to British India before partition. Direct foreign sea-borne trade of the Pakistan Provinces of Sind and East Bengal has been excluded with effect from the 1st and 15th August '47 respectively. The figures do not include India's sea-borne trade with Pakistan upto February '48 and are inclusive of Government Stores, which have been merged with private merchandise, with effect from the 1st April '48.

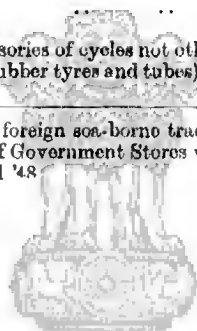
## APPENDIX VII-B.

(Vide para 8).

*Statement showing the quantity and value of imports of Bicycles (other than Motor Cycles) and parts thereof and accessories imported into India, by Sea, from foreign countries under different tariff items during April to October, 1948.*

Tariff item No.	Description of article.	1948-49 (7 months Apr. to Oct. 48).	
		Qty. (Nos.)	Value. (Rs.)
75 (5)	Standard Gents Bicycle with 24" frame .. ..	55,436	52,75,257
75 (6)	Frames for Bicycles .. .. .	5,870	2,38,868
75 (7)	Handle Bars for Cycles .. .. .	4,689	56,923
75 (8)	All other parts and accessories of cycles not otherwise specified (excluding rubber tyres and tubes).	..	41,09,505

NOTE.—The figures relate to the foreign sea-borne trade of India with all foreign countries including Pakistan and are inclusive of Government Stores which have been merged with private merchandise with effect from 1st April '48.



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## APPENDIX VIII

(Vide paragraph 14).

Statement showing C.I.F. prices of gent's standard 24" Bicycles, (without accessories).

Serial No.	Source of information.	Origin of import.	Date of import.	Type and specification.	C.I.F. Rs.	Customs duty 2½% Rs.	Clearing charges Rs.	Landed costs Rs.	Selling Price Rs.	Remarks.
1	2	3	4	5	6	7	8	9	10	11
				(A) HERCULES 24".						
1	Madras Cycle Importers' Association, Madras.	U. K.	Not shown	..	91 0 0	22 0 0	0 8 0	113 8 0	..	
2	Wellington Cycle & Motor Co., Bombay	U. K.	Not shown	..	86 7 9	20 12 1	0 13 10	108 1 8	..	
3	All India Federation of Cycle Traders, Kanpur.	U. K.	Not shown	With saddle	91 5 2	21 14 8	2 11 10	115 15 8	..	
	Ditto	U. K.	During past 1 yr.	..	101 9 11	24 6 3	3 0 9	129 0 11	..	
4	Bombay Cycle Merchants Association, Bombay.	U. K.	Not shown	..	91 8 0	22 0 0	0 12 0	114 4 0	..	
5	The English Cycle & Motor Importing Co. Ltd, Madras.	U. K.	1947	..	101 0 0	24 3 10	0 6 9	125 10 7	..	
6	Collector of Customs, Madras	U. K.	16-10-48	22"-24"	87 0 0	..	..	..	..	
7	Collector of Customs, Calcutta	U. K.	Oct. Nov. 1948.	..	91 0 0	..	..	..	..	
8	Collector of Customs, Bombay	U. K.	18-11-48	Gents' Popular 24" ..	91 4 4	..	..	..	..	
			16-8-48	With Lucas dynamo lighting set.	112 7 4	..	..	..	..	
			18-11-48	24"	96 12 10	..	..	..	..	
			29-5-48	With handle bars and rims.	83 9 1	..	..	..	..	
			8-11-48	Do	84 2 8	..	..	..	..	

(B) RALEIGH 24".									
1	Madras Cycle Importers' Association, Madras.	U. K.	Not shown	111 8 0	26 8 0	0 8 0	138 8 0	..	..
2	Wellington Cycle and Motor Co., Bombay	U. K.	Not shown	107 5 8	25 12 3	1 1 2	134 3 1	..	..
3	All India Federation of Cycle Traders, Kanpur.	U. K.	Not shown	110 11 1	26 9 1	3 5 2	140 9 4	..	..
	Ditto	U. K.	During past 1 yr.	106 5 7	25 8 5	3 3 1	135 1 1	..	..
4	The Bombay Cycle Merchants' Association, Bombay.	U. K.	Not shown	111 8 0	26 12 0	0 12 0	139 0 0	..	..
5	The English & Motor Importing Co. Ltd.,	U. K.	1947	110 7 3	26 6 4	0 12 5	137 10 0	..	..
6	Madras ..	..	22-10-48	96 0 0	..	..	..	..	..
7	Calcutta ..	U. K.	Oct. Nov. 48.	108 0 0	..	..	..	..	..
8	Bombay ..	U. K.	18-11-48	110 11 2	..	..	..	..	..
(C) PHILLIPS 24".									
1	Madras Cycle Importers' Association, Madras.	U. K.	..	86 12 0	20 12 0	0 8 0	103 0 0	..	..
2	Wellington Cycle & Motor Co., Bombay	U. K.	..	81 2 3	19 7 7	0 12 11	101 6 9	..	..
3	All India Federation of Cycle Traders, Kanpur.	U. K.	..	86 10 5	20 12 9	2 9 7	110 0 9	..	..
	Ditto	U. K.	During past 1 yr.	91 8 9	21 15 6	2 11 11	116 4 2	..	..
4	Bombay Cycle Merchants' Association, Bombay.	U. K.	..	86 8 0	20 12 0	0 12 0	108 0 0	..	..
5	English Cycle & Motor Importing Co. Ltd., Madras.	U. K.	1947	91 13 4	22 0 8	0 6 4	114 4 4	..	..
6	Collector of Customs, Madras	U. K.	23-7-48	86 0 9	..	..	..	..	..
7	Collector of Customs, Bombay	U. K.	18-11-48	85 5 3	..	..	..	..	..
			Model AG 24						

## APPENDIX VIII—contd.

1	2	3	4	5	6	7	8	9	10	11
				(D) B.S.A. 24".						
1	All India Federation of Cycle Traders, Kanpur.	U. K.	..	With large saddle, pumps & tools	Rs. 105 3 10	Rs. 25 4 1	Rs. 3 2 5	Rs. 133 10 4	Rs. ..	
	Ditto ..	U. K.	During the past 1 yr.	..	Rs. 105 2 11	Rs. 25 3 11	Rs. 3 2 6	Rs. 133 9 4	Rs. ..	
2	Collector of Customs— Madras ..	U. K.	21-6-48		Rs. 93 0 0	..	..	..	..	
3	Collector of Customs— Calcutta ..	U. K.	Oct. Nov. 48.	..	Rs. 102 0 0	..	..	..	..	
4	Collector of Customs— Bombay ..	U. K.	11-11-48	Model 900A	Rs. 103 14 1	..	..	..	..	
1	Collector of Customs— Madras ..	U. K.	23-9-48	(E) RUDGE 24".	Rs. 97 0 0	..	..	..	..	
1	Collector of Customs— Madras ..	U. K.	12-8-48	(F) HUMBER 24".	Rs. 109 0 0	..	..	..	..	
2	Collector of Customs— Bombay ..	U. K.	21-5-48	With gear cases	Rs. 119 8 4	..	..	..	..	
(G) AMONG OTHER BRANDS, LATEST AND LOWEST.										
1	Collector of Customs— Madras ..	U. K.	21-10-48	MILNER 24"	Rs. 84 0 0	..	..	..	..	
2	Collector of Customs— Bombay ..	U. K.	16-7-48	DAYTON 24/28"	Rs. 86 14 9	..	..	..	..	

## APPENDIX IX.

(Vide paragraph 14).

*Statement showing C.I.F. prices of Bicycle parts and accessories.*

## I. TARIFF ITEM 75(6)—FRAMES.

No imports during recent years.

## II. TARIFF ITEM NO. 75(7)—HANDLE BARS.

Source of information.	Origin of import.	Date of import.	Type and specification.	C. I. F.
Collector of Customs, Calcutta ..	U. K. ..	Recent	..	Rs. A. P. 14 0 0 Per set.
III. TARIFF ITEM 75 (8).				
(1) CHAINS.				
(a) Collector of Customs, Madras	(i) Italy ..	4-11-48	116 links	3 10 0
	(ii) Germany	21-10-48	112 links	3 12 0 each
	(iii) U. K. ..	18-10-48	110 links	3 6 0 each
	(iv) U. K. ..	6-10-48	110 links	5 0 0 each
(b) Collector of Customs, Calcutta	(i) Hungary	..	..	3 12 0 each
	(ii) Germany	..	..	3 10 0 each
(2) MUDGUARDS.				
(a) Collector of Customs, Madras	(i) U. K. ..	29-10-48	..	2 2 0 a pair
	(ii) U. K. ..	26-8-48	..	1 8 0 a pair
(b) Collector of Customs, Calcutta	U. K. ..	..	..	2 2 8 } to } a pair 2 8 0 }
(3) AXLES.				
(a) Collector of Customs, Madras	(i) U. K. ..	26-10-48	..	0 15 0 each
	(ii) U. K. ..	1-10-48	..	0 11 0 each
(b) Collector of Customs, Calcutta	U. K. ..	..	..	0 10 6 each
(4) CHAIN WHEEL & CRANK SETS.				
(a) Collector of Customs, Madras	(i) U. K. ..	27-10-48	..	5 10 0 each
	(ii) U. K. ..	18-10-48	..	6 4 0 each
(b) Collector of Customs, Calcutta	U. K. ..	..	..	5 6 0 each
(5) BELL SPRINGS.				
Collector of Customs, Madras ..	U. K. ..	26-10-48	..	2 0 0 per gross.

Source of information.	Origin of import.	Date of import.	Type and specification.	C. I. F.
6. BELLS.				Rs. A. P.
(a) Collector of Customs, Madras	(i) U. K. ..	26-8-48	..	2 2 0 each
(b) Collector of Customs, Calcutta	(ii) U. K. ..	..	..	3 13 0 } to } each 4 3 0 }
(7) FREEWHEEL.				
(a) Collector of Customs, Madras	(i) U. K. ..	21-10-48	18/20 teeth	3 0 0 each
	(ii) U. K. ..	18-9-48	Do.	2 6 0 each
(b) Collector of Customs, Calcutta	(i) U. K. ..	..	..	1 12 0 each
	(ii) France	..	..	1 15 0 each
(8) SPOKES.				
(a) Collector of Customs, Madras	(i) Italy ..	20-10-48	..	5 0 0 per gross.
	(ii) U. K. ..	6-10-48	..	6 0 0 "
	(iii) U. K. ..	23-9-48	..	5 10 0 "
(b) Collector of Customs, Calcutta	(i) Germany	..	..	5 0 0 "
	(ii) Italy ..	..	..	5 12 0 "
(9) PUMPS.				
(a) Collector of Customs, Madras	(i) U. K. ..	15-10-48	..	1 5 0 each
(b) Collector of Customs, Calcutta	(ii) U. K. ..	..	..	1 7 6 } to } each 1 11 5 }
(10) WHEEL RIMS.				
(a) Collector of Customs, Madras	(i) U. K. ..	13-10-48	..	9 0 0 per pair.
(b) Collector of Customs, Calcutta	(ii) U. K. ..	..	..	9 0 0 "
(11) PEDALS.				
Collector of Customs, Madras ..	(i) U. K. ..	13-10-48	..	4 8 0 per pair.
	(ii) U. K. ..	14-9-48	Raleigh ..	8 0 0 "
	(iii) U. K. ..	25-8-48	Phillips ..	3 0 0 "
(12) FRONTFORKS.				
Collector of Customs, Madras ..	(i) U. K. ..	20-10-48	..	2 2 0 each
	(ii) U. K. ..	6-10-48	..	3 12 0 each



Source of information.	Origin of import.	Date of import.	Type and specification.	C. I. F.
				Rs. A. P.
	(13) GEARCASES.			
(a) Collector of Customs, Madras	(i) U. K. ..	6-10-48	..	7 8 0 each
	(ii) U. K. ..	26-8-48	..	5 0 0 each
(b) Collector of Customs, Calcutta	U. K. ..	..	..	7 12 0 each
	(14) CHAINGUARDS.			
Collector of Customs, Madras	U. K. ..	4-10-48	..	0 14 0 each
	(15) CHAIN COVERS.			
Collector of Customs, Madras	U. K. ..	4-10-48	.	1 12 0 each
	(16) REFLECTORS.			
Collector of Customs, Madras	U. K. ..	4-10-48	..	0 8 6 each
	(17) HUB GRINDERS.			
Collector of Customs, Madras	U. K. ..	28-9-48	..	7 8 0 per doz.
	(18) B. B. CUTS & LOCK RINGS.			
Collector of Customs, Madras	U. K. ..	14-9-48	..	0 8 0 per set.
	(19) CARRIERS.			
Collector of Customs, Madras	U. K. ..	14-9-48	..	2 8 0 each
	(20) FRONT HUBS.			
(a) Collector of Customs, Madras	(i) U. K. ..	14-9-48	Raleigh ..	4 0 0 each
	(ii) U. K. ..	25-8-48	Brampton	1 12 0 each
(b) Collector of Customs, Calcutta	(i) U. K. ..	..	..	1 12 0 each
	(21) REAR HUBS.			
(a) Collector of Customs, Madras	(i) U. K. ..	14-9-48	Raleigh ..	4 12 0 each
	(ii) U. K. ..	25-8-48	Brampton	2 0 0 each
(b) Collector of Customs, Calcutta	(i) U. K. ..	..	..	2 5 0 each
	(22) HANDLES.			
(a) Collector of Customs, Madras	U. K. ..	26-8-48	..	0 6 6 per pair
(b) Collector of Customs, Calcutta	U. K. ..	..	..	0 10 0 ..

Source of information.	Origin of import.	Date of import.	Type and specification.	C.I.F.
				Rs. A. P.
	(23) SADDLES.			
(a) Collector of Customs, Madras	(i) U. K. ..	28-7-48	..	8 0 0 } each to 10 0 0 }
(b) Collector of Customs, Calcutta	(ii) U. K. ..	..	..	2 8 0 } each to 3 6 0 }
	(iii) Holland	..	..	7 6 0 each
	(24) DYNAMO LIGHTING SETS.			
Collector of Customs, Madras	U. K. ..	10-8-48	..	10 12 0 each
	(25) HUB SPINDLE COMPLETE			
Collector of Customs, Calcutta	U. K. ..	..	..	11 5 0 } per to 12 8 0 } doz. pairs
	(26) PEDAL CONES.			
Collector of Customs, Calcutta	U. K. ..	..	..	14 0 0 per gross.
	(27) FRONT ROLLER LEVER BRAKE.			
Collector of Customs, Calcutta	U. K. ..	..	..	3 8 0 each
	(28) REAR ROLLER LEVER BRAKE.			
Collector of Customs, Calcutta	U. K. ..	..	..	4 2 0 each
	(29) EXPANDER BOLTS.			
Collector of Customs, Calcutta	U. K. ..	..	..	67 8 0 per gross
	(30) HEADLOCK NUTS.			
Collector of Customs, Calcutta	U. K. ..	..	..	45 0 0 per gross
	(31) COTTER PINS COMPLETE			
Collector of Customs, Calcutta	U. K. ..	..	..	12 12 0 per gross